Previous references.

86 9-12.

Gen. Fin File No. 2 A of 02

1902.

Serial Nos. 13 & 14

(Gen. Finance)

Later references.

GENERAL AND REVENUE SECRETARIAT.

P. 12 (1)

Serial Nos. 13 and 14

Part B. for

SUBJECT.

Grants finally Sanctioned should alone be acted upon and not upon Boudget Estimates provisional Sanctioned.

Sl 13 Memo No. 6854 d 6.5.03 from the Comptroller, requesting Requests to issue instructions to Heads of Departments so that they may not act upon Boudget Estimates provisionally accepted by Govt but upon estimates finally Sanctioned

Sl 14 Fl. 415-55 / R 7-2-1902 d 12.8.03. to the Heads of Departments and the Deputy Commissioners of Districts. Directs them to act upon the authority of grants finally Sanctioned and embodied in the State Boudget issued by the Comptroller

G. R. S. 58

H 2 ~~#~~ 02-03 Ryv Blue

Printed Copy to be added obtained

~~#~~

Grants finally sanctioned should alone be acted upon & not upon Budget Estimates provisionally sanctioned - B

Mysore Govt, Rev & Gen:
Office of the Dewan of Mysore
Secretariat

File No. (if any)

Directions.

No., date and purport of receipts to be entered in red, and office note in black ink in order of dates.—To be written only on one side, and inside the line of margin.

Office Note.

Branch Revenue

Subject

Memo: no: 6854 dated 6th May 1903 from the Comptroller, Mysore Govt., requesting that instructions may be issued to Heads of Departts. so that they may not act upon Estimates provisionally accepted by Govt.

Note

Govt. in their order no: H 1550-1 dated 12.4.02 provisionally accepted the Budget Estimates of the Govt Botanical Gardens and Parks for the year 1902-03.

Subsequently in their order no: 93-133-R.F. 2-02 of 14th July 1902 Sanctioning the ~~Bts~~ Provincial Budget Estimates for 02-03, the Estimates of the Govt Botanical Gardens & Parks were modified by adding Rs 600 to the pay of the Supdt & disallowing the provision of Rs 1000 for purchase of animals. ⊗ A.

The Superintendent incurred expenditure under the item 'Purchase of Animals' on the authority of

the Budget Estimates of his Dept which were provisionally accepted by Govt. The Comptroller objected to this expenditure. The reference from the Superintendent Govt Gardens soliciting sanction to Rs 308-8-0 spent by him for Purchase of animals' during 1902-03 is separately dealt with.

The Comptroller requests that necessary instructions may be issued to all Heads of Departments so that they may not act upon estimates provisionally accepted by Govt but only upon final sanction of grants as communicated to them by ~~this~~ the Comptroller's office.

A draft is submitted for approval

Submitted ~~A~~ the Secretary -

When a budget is provisionally accepted, a Copy ~~the~~ the order is sent ~~to~~ the Comptr and ~~not~~ also to the Head the Dept concerned. When budgets have been finally passed by Govt, a Copy the order goes similarly to the

HVR
2/7/03

Departmental Head -

While passing the Consolidated Budget for the whole State or at the time of passing finally, each Dept (Budget, a Clause may be added that the Estimate should be within the limit allowed in the final State Budget. This order being again Communicated to all Concerned

H
2/7/03

I think it better to alter draft.

Is the last sentence right? i.e. does the Compt^r separately Communicate or merely forward the Govt order? This may be limited.

22/7/3

H.D. Attd
Drafts-
I thank we
merely send
the budget -
H
22/7/03

Submitted.

Para 13, Part II, Chapter II of the Financial

⊗ put up.

(4)

Rules shows that the Comptroller issues the printed Provincial Estimate and calls for the required distribution of grants from the Departmental controlling officers for purposes of audit.

Para 156 (page 72) Civil Account Code Vol I shows that advices should be sent by the Compt* to all disbursing and controlling officers, showing the amounts allowed for the Contingencies and fluctuating expenditure of every office.

Hence the last sentence in the draft seems right.

* Extract put up

22 br
8.03.

I would put the last sentence in Oratio in Special in the draft -

Mbd Mn secs
11
3/8/03

alter & issue.

8/8/3

for
Put a clean
draft & give
for issue
8/8/03

A clear draft put up + given for issue.
Hgg.
10/8/03.

Extract from the Civil Account Code Vol I

Para 156 (page 72)

Communication of Sanction

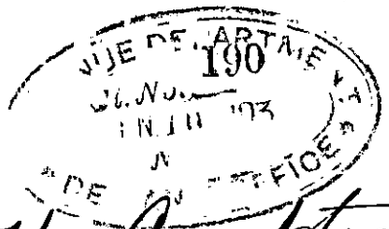
156. The Accountant-General, as soon as he receives from the Comptroller General the last Budget notes relating to his province, will revise the budget figures and work out the grants for Civil Departments as finally sanctioned. He will then send advices to all disbursing and & controlling officers, showing the amounts allowed for the contingencies and fluctuating expenditure of every office.

1. The fact of a charge which requires special sanction having been included and passed in a budget is no authority for its payment.

2. There is no need to communicate sanction for fixed charges, or for refunds, interest or travelling charges.

3. The Accountant-General need not notify any grants to the Treasury officers.

H 1699. (6)



From The Comptroller

To

THE SECY. TO THE GOVT. OF MYSORE,
GEN. & REV. DEPTS.

Serial No. 13

Dated 6/5/03

Despatched

Received

General No. 6854.
No.

Enclosure No.

Forwarding copies of his letters dt 6/5/03 to the addresses of the Officer, State Hrtz. Ty. & Supt. of Govt. Gardens Bangalore re. certain items provisionally sanctioned in the Budgets with a request to issue necessary instructions to Heads of Depts. so that they may not act upon estimates provisionally sanctioned by Govt. but only on final sanction of grants.

References to be marked.

Recd 17.6.03

Draft Submitted
R.
18.6.03

From

L. R. Subrayer, Esq., M.A.S.C.E.

Comptroller of Mysore.

To

P. Gopaliengar, Esq.,

Officer in charge, State Under Treasury,

Bangalore.

Dated 6 May 1903.

No 6852

In returning herewith the file of correspondence received with his Memo No. 908 of 23rd Instant, in re-the sum of Rs.2-8-0 drawn by the Superintendent, Government Gardens, on account of purchase of animals for which there is no Budget provision, has the honor to state that the rules regarding expenditure not provided for in the Budget estimates are laid down in Art: 158 to 160 Civil Account Code from which it will be seen that it is the duty of the Audit office and not that of a Treasury officer to obtain reappropriation of grants from the proper authority for such expenditure. This office need not communicate sanction of any grant to the Treasury officers (Vide Note 3 Art: 156 C.A.C.) and the object of supplying copies of Budget estimates is only to enable the Treasury Departments to see that charges pertaining to two or more major heads are not included in one and the same bill (Vide Art: 95 C.A.C.) Vol: I). The Treasury officer duties in regard to payment of money being only those prescribed in Art: 309 C.A.C. Vol: I.

(Signed) L.R Subrayer,

Comptroller.

No 6853

Copy forwarded to the Superintendent, Government Gardens, Bangalore, for information stating that Government subsequent to the passing of their Order No.FD 1550-1 of 12-4-02 provisionally accepting his departmental Budget Estimates, have, in their order No.FD 93-133/R C.2-02 of 14th July 02, disallowed the provision of Rs.1000/ made by him under "Purchase of animals according to which the Budget Estimates for 1902-3 ~~are~~ were printed and circulated by this office.

His attention is therefore invited to Rule 23 Part I Chapter II of the Financial Rules and to request that he will be so good as to

to forward a rea propriation statement to this office.

(Signed) P.R.Subrayery,

Comptroller.

to 6854

Copy of the foregoing letters are forwarded to the Secretary to the Government of His Highness the Maharaja of Mysore, Financial Department, with a request that he will be so good as to issue necessary instructions to all Heads of Departments so that they may not act upon estimates provisionally accepted by Government but only upon final sanction of grants as communicated to them by this office.

Comptroller.

8-6-03

Rec'd 17.6.03

Order:

The Comptroller brings to notice that the Supdt G. G. drew a sum of Rs 2-8-- for "purchase of animals" on the strength of a provn entered in the current year's budget which had been provisionally accepted by Govt by G.O. No. d.

in the budget for 901-03

Govt observe that the ~~fact of the Sanction~~ provisional ~~Govt~~ ~~& have been brought to~~ ~~their~~ Sanction was framed and to enable the Comptroller to enter the charge in the Consolidated budget a ~~copy~~ this was subsequently ~~withdrawn~~ Within the ~~Govt~~ Sanction was accorded to these estimates of this Dept. It is directed that the heads of Depts & ~~other officers~~ ~~shall~~ act and on the ~~Sd~~ ~~act~~ and on the ~~Govt~~ of

Subd with R.F. 20/2/03 No. 11/163

An instance having been brought to the notice of Govt that the Head of a Department incurred expenditure under an item which was provided in the Budget of his Dept provisionally accepted by Govt but which was disallowed subsequently at the time of final sanction thereof, Govt direct that Heads of Depts should not act upon estimates provisionally accepted by Govt but only upon final sanction of grants as communicated to them by the Comptroller's Office.

The grants finally sanctioned & subscribed in the State Budget & issued by the Comptr under para 13 Part II, Chap II Civil rules of Govt No. 2E 11501-1192 dt 18-4-01 are printed & issued 20/2/03

Subd Files

Shall these Rules be printed & issued

20/2/03

Secretary

To The Heads of Depts

20/2/03

18/2/03

Order:

No. H 415-53
R.T. 2-1902
D/ 12-8-03

Serial 14

The Comptroller brings to notice that the Superintendent Govt Gardens, drew a sum of Rs 2"8"0 for "purchase of animals" on the strength of a provision entered in the Budget for 1902-03 which had been provisionally accepted by Govt: order no: H 1550-1 dated 12th April 1902. Government observe that the provisional sanction was granted only to enable the Comptroller to enter the charge in the consolidated budget and this was subsequently withdrawn when the final sanction was accorded to the estimates of this Department. It is directed that in future, the Heads of Departments and other officers should act only on the authority of grants as finally sanctioned and embodied in the State Budget issued

by the Comptroller under
para 13 Part II, Chapter II
of the rules appended to
Govt order no: H 1150-1192
18-1901-02
dated 7th February 1903.

"Print"

Secretary

To The Heads of Departments
" Dy: Comrs of Districts

Proceedings of the Government of His Highness the Maharaja of Mysore, Financial, dated 12th August 1903.

No. Fl. 415-55—R. F. 2-1902, dated Bangalore, 12th August 1903.

Order.—The Comptroller brings to notice that the Superintendent, Government Gardens, drew a sum of Rs. 2-8-0, for "purchase of animals" on the strength of a provision entered in the budget for 1902-03, which had been provisionally accepted by Government Order No. Fl. 1550-1, dated 12th April 1902. Government observe that the provisional sanction was granted only to enable the Comptroller to enter the charge in the consolidated budget and this was subsequently withdrawn, when the final sanction was accorded to the estimates of this Department. It is directed that in future, the Heads of Departments and other officers should act only on the authority of grants as finally sanctioned and embodied in the State budget, issued by the Comptroller, under para 13, Part II, Chapter II, of the rules appended to Government Order No. Fl. 1150-1192—18-1901-02, dated 7th February 1903.

H. V. NANJUNDAYYA,
Secy. to Govt., Gen. & Rev. Depts.

To—The Heads of Departments.
The Deputy Commissioners of Districts.

Exd.—C.R.

1903-04

GOVERNMENT OF MYSORL

FINANCIAL

PROCEEDINGS

Dated 12th August 1903

No. Fl. 415-55 / R. F. 2-1902

Directing that Heads of Departments and other Officers should, in future, act only on the authority of grants as finally sanctioned and embodied in the State Budget.

SBP—21-8-03—600